

ASSEMBLY BILL

No. 742

Introduced by Assembly Member Dahle

February 21, 2013

An act to amend Section 75.70 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 742, as introduced, Dahle. Property taxes: revenue allocation.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures.

This bill would make technical, nonsubstantive changes to certain of these provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 75.70 of the Revenue and Taxation Code
2 is amended to read:
3 75.70. (a) Notwithstanding any other law, for the 1983–84
4 fiscal year, each county auditor shall allocate to all elementary,
5 high school, and unified school districts within the county in
6 proportion to each school district's average daily attendance, as
7 certified by the Superintendent of Public Instruction for purposes
8 of the advance apportionment of state aid in the then current fiscal
9 year, without ~~respect~~ regard to the allocation of property tax
10 revenues pursuant to Chapter 6 (commencing with Section 95) of

1 Part 0.5, and without respect to allocation and payment of funds
2 as provided for in subdivision (b) of Section 33670 of the Health
3 and Safety Code, an amount equal to the additional revenues
4 generated by the rate levied pursuant to subdivision (a) of Section
5 1 of Article XIII A of the California Constitution applied to the
6 increased assessments for the current roll under this chapter.
7 Additional revenues generated by a *tax* rate or rates levied in excess
8 of the limitation prescribed by subdivision (a) of Section 1 of
9 Article XIII A of the California Constitution shall be allocated to
10 the fund for which the tax rate or rates were levied.

11 (b) For the 1984–85 fiscal year, the county auditor shall, without
12 ~~respect~~ *regard* to the allocation of property tax revenues pursuant
13 to Chapter 6 (commencing with Section 95) of Part 0.5, do all of
14 the following:

15 (1) Make the allocation and payment of funds as provided in
16 Section 33670 of the Health and Safety Code.

17 (2) Allocate to the county the amount determined pursuant to
18 Section 75.60.

19 (3) Allocate to the county an amount equal to the total amount
20 of additional revenues generated by the rate levied pursuant to
21 subdivision (a) of Section 1 of Article XIII A of the California
22 Constitution applied to the increased assessments under this
23 chapter, less the amount determined pursuant to paragraphs (1)
24 and (2), the remainder multiplied by the county's property tax
25 apportionment factor determined pursuant to Section 97.5.

26 (4) Allocate to each community college district and county
27 superintendent of schools within the county an amount equal to
28 the total amount of additional revenues generated by the rate levied
29 pursuant to subdivision (a) of Section 1 of Article XIII A of the
30 California Constitution applied to the increased assessments under
31 this chapter, less the amount determined pursuant to paragraphs
32 (1) and (2), the remainder multiplied by each county superintendent
33 of schools' and community college district's property tax
34 apportionment factor determined pursuant to Section 97.5.

35 (5) Allocate to each city within the county an amount equal to
36 the total amount of additional revenue generated by the rate levied
37 pursuant to subdivision (a) of Section 1 of Article XIII A of the
38 California Constitution applied to the increased assessments under
39 this chapter, less the amount determined pursuant to paragraphs

1 (1) and (2), the remainder multiplied by each city's property tax
2 apportionment factor determined pursuant to Section 97.5.

3 (6) Allocate to each special district within the county an amount
4 equal to the total amount of additional revenues generated by the
5 rate levied pursuant to subdivision (a) of Section 1 of Article XIII A
6 of the California Constitution applied to the increased assessments
7 under this chapter, less the amount determined pursuant to
8 paragraphs (1) and (2), the remainder multiplied by each special
9 district's property tax apportionment factor determined pursuant
10 to Section 97.5. The amount allocated to each special district which
11 is governed by the board of supervisors of a county or whose
12 governing board is the same as the board of supervisors of a county,
13 shall be subject to Section 98.6.

14 (7) Allocate the remaining revenues generated by the rate levied
15 pursuant to subdivision (a) of Section 1 of Article XIII A of the
16 California Constitution applied to the increased assessments under
17 this chapter to all elementary, high school, and unified school
18 districts within the county in proportion to each school district's
19 average daily attendance, as certified by the Superintendent of
20 Public Instruction for purposes of the advance apportionment of
21 state aid in the then current fiscal year.

22 (8) Allocate additional revenues generated by a rate levied in
23 excess of the limitation prescribed by subdivision (a) of Section
24 1 of Article XIII A of the California Constitution to the fund or
25 funds for which the tax rate or rates were levied.

26 These allocations shall be made on a timely basis but no later
27 than 30 calendar days after the close of the preceding monthly or
28 four-weekly accounting period.

29 (c) For the 1985–86 fiscal year, and each fiscal year thereafter,
30 the county auditor shall, without respect to the allocation of
31 property tax revenues pursuant to Chapter 6 (commencing with
32 Section 95) of Part 0.5, do all of the following:

33 (1) Make the allocation and payment of funds as provided in
34 Section 33670 of the Health and Safety Code.

35 (2) Allocate and pay to the county an amount equal to the total
36 amount of additional revenues generated by the rate levied pursuant
37 to subdivision (a) of Section 1 of Article XIII A of the California
38 Constitution applied to the increased assessments under this
39 chapter, less the amount determined pursuant to paragraph (1), the

1 remainder multiplied by the county's property tax apportionment
2 factor determined pursuant to Section 97.5.

3 (3) Allocate and pay to each county superintendent of schools
4 and community college district within the county an amount equal
5 to the total amount of additional revenues generated by the rate
6 levied pursuant to subdivision (a) of Section 1 of Article XIII A
7 of the California Constitution applied to the increased assessments
8 under this chapter, less the amount determined pursuant to
9 paragraph (1), the remainder multiplied by each county
10 superintendent of schools' and community college district's
11 property tax apportionment factor determined pursuant to Section
12 97.5.

13 (4) Allocate and pay to each city within the county an amount
14 equal to the total amount of additional revenues generated by the
15 rate levied pursuant to subdivision (a) of Section 1 of Article XIII A
16 of the California Constitution applied to the increased assessments
17 under this chapter, less the amount determined pursuant to
18 paragraph (1), the remainder multiplied by each city's property
19 tax apportionment factor determined pursuant to Section 97.5.

20 (5) Allocate and pay to each special district within the county
21 an amount equal to the total amount of additional revenues
22 generated by the rate levied pursuant to subdivision (a) of Section
23 1 of Article XIII A of the California Constitution applied to the
24 increased assessments under this chapter, less the amount
25 determined pursuant to paragraph (1), the remainder multiplied
26 by each special district's property tax apportionment factor
27 determined pursuant to Section 97.5. The amount allocated to each
28 special district which is governed by the board of supervisors of
29 a county or whose governing body is the same as the board of
30 supervisors of a county, shall be subject to Section 98.6.

31 (6) Allocate and pay the remaining revenues generated by the
32 rate levied pursuant to subdivision (a) of Section 1 of Article XIII A
33 of the California Constitution applied to the increased assessments
34 under this chapter to all elementary, high school, and unified school
35 districts within the county in proportion to each school district's
36 average daily attendance, as certified by the Superintendent of
37 Public Instruction ~~for the purposes of the~~ to advance apportionment
38 of state aid in the then current fiscal year.

39 (7) Allocate and pay additional revenues generated by a rate
40 levied in excess of the limitation prescribed by subdivision (a) of

1 Section 1 of Article XIII A of the California Constitution to the
2 fund or funds for which the tax rate or rates were levied.

3 These allocations and payments shall be made on a timely basis
4 but no later than 30 calendar days after the close of the preceding
5 monthly or four-weekly accounting period. For a county with a
6 population of 500,000 or less, the allocations may be made on a
7 biannual basis.

8 (d) For purposes of the certification made by the Superintendent
9 of Public Instruction pursuant to subdivision (a), the average daily
10 attendance of the following school districts shall be deemed to be
11 zero:

12 (1) In the case of multicounty school districts, the portions of
13 the school districts located other than in the county of control.

14 (2) A school district that is an excess tax school entity, as
15 defined in subdivision (n) of Section 95, in the prior fiscal year.

16 (e) The Superintendent of Public Instruction shall certify the
17 appropriate counts of average daily attendance pursuant to
18 subdivision (a) to each county auditor no later than July 15 of each
19 applicable fiscal year.

20 (f) On or before November 15 and April 15, the auditor of each
21 county shall furnish to the Superintendent of Public Instruction
22 the estimated amount of tax receipts pursuant to this section of
23 each school district situated within his or her county.

24 (g) In the event property tax revenues under this chapter are
25 generated by a change in ownership or completed new construction
26 which occurred on or before May 31, 1984, but are collected
27 subsequent to the 1983–84 fiscal year, the revenues for the current
28 roll shall be allocated to school districts as if they had been
29 collected and allocated during this 1983–84 fiscal year. Any of
30 the aforementioned revenues—~~which~~ *that* are collected in the
31 1984–85 fiscal year shall be applied to school apportionments for
32 the 1984–85 fiscal year.